

Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243
Telephone: (313) 396-3000
Scott L. Shekell, Partner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i>)	
)	Case No. 09-50026 (REG)
)	
Debtors.)	Jointly Administered

**SUMMARY SHEET ACCOMPANYING SECOND INTERIM FEE APPLICATION OF
DELOITTE TAX LLP AS TAX SERVICES PROVIDER FOR
THE PERIOD FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services to:	the above-captioned debtors
Date of Approval:	nunc pro tunc to January 1, 2010
Period for which Compensation and Reimbursement is Sought:	June 1, 2010 through September 30, 2010
Total Fees Requested:	\$ 369,592.00
Total Expenses Requested:	\$ <u>55.00</u>
Total of Fees and Expenses:	\$ 369,647.00
Less: amounts previously paid:	\$ 0.00
Total Cash Payment Requested:	\$ 369,647.00

This is an Interim Fee Application.

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Scott L. Shekell, Partner

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In re:)	
)	Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i>)	
)	Case No. 09-50026 (REG)
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Debtors.)	Jointly Administered

**SECOND INTERIM FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDERS FOR THE PERIOD FROM
JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

Deloitte Tax LLP ("Deloitte Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), respectfully represents:

INTRODUCTION

1. This is Deloitte Tax's second interim fee application (the "Second Interim Fee Application") for the allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the Court's General Orders M-104 and M-389 (the "General Orders"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 adopted on January 30, 1996 (the "UST Guidelines") and the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, signed August 7, 2009 (the "Interim Compensation Order," and collectively, the "Guidelines and Orders").

Pursuant to the Guidelines and Orders, a Declaration of Scott Shekell regarding compliance with the Guidelines and Orders is attached hereto as Exhibit A.

2. By the Second Interim Fee Application, Deloitte Tax seeks interim allowance of compensation for professional services performed by Deloitte Tax for the period from June 1, 2010 through September 30, 2010 (the "Compensation Period") in the aggregate amount of \$369,592.00 and reimbursement of expenses in the amount of \$55.00. Deloitte Tax submits allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by Deloitte Tax as described in this Second Interim Fee Application. The Debtors have not previously paid any amounts in respect to the foregoing fees and expenses.

BACKGROUND

3. On June 1, 2009 (the "Petition Date"), each of the Debtors commenced cases (the "Chapter 11 Cases") under chapter 11. The Debtors' cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are continuing to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

THE RETENTION OF DELOITTE TAX LLP

5. On March 1, 2010, the Court entered an Order approving the employment of Deloitte Tax as tax services provider to the Debtors pursuant to sections 105 and 363(b) of the Bankruptcy Code *nunc pro tunc* to January 1, 2010 (the "Approval Order"). The Approval Order authorized the Debtors to engage Deloitte Tax pursuant to Engagement Letter (the

“Engagement Letter”), dated January 21, 2009, between Deloitte Tax and the Debtors. Pursuant to the Approval Order, Deloitte Tax was authorized to be compensated by the Debtors, subject to application to this Court as set forth therein. The Approval Order also authorized Deloitte Tax’s reimbursement for actual and necessary expenses incurred, subject to application to this Court as set forth therein.

REQUESTED FEES

6. Under the Engagement Letter, there are hourly billing rates per level. During the Compensation Period, a total of 546.3 hours were incurred. The rates Deloitte Tax charges for the services rendered by its professionals in these Chapter 11 Cases are similar to rates Deloitte Tax charges for professional services rendered in comparable nonbankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive market.

7. There is no agreement or understanding between Deloitte Tax and any other nonaffiliated person for the sharing of compensation to be received for services rendered in these cases.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Deloitte Tax professionals who have performed services in these Chapter 11 Cases during the Compensation Period by category of services, the capacities in which each such individual is employed by Deloitte Tax, the hourly billing rate charged by Deloitte Tax for services performed by such individual and the aggregate number of hours expended and fees billed.

9. Attached hereto as Exhibit C is the time detail in chronological order, by month, showing the services performed by Deloitte Tax during the Compensation Period, including the date, name of professional, hours expended and time description by task.

10. Attached hereto as Exhibit D is the expense detail for which Deloitte Tax seeks reimbursement.

11. All services performed by Deloitte Tax for which fees and reimbursement is requested herein were performed or incurred for and on behalf of the Debtors and were not for any other person or entity.

12. During the Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the Internal Revenue Service ("IRS"). Such services included:

- a. Discussions and fact gathering with the Debtors, including conference calls and correspondence with the Debtors' internal tax department and business people, as well as with other transactional advisors (e.g., bankruptcy and tax counsel);
- b. Technical tax research on the authorities relevant to the issues that are the subject of the ruling request; and
- c. Drafting, review, and revision of the ruling request document. Drafts are circulated to the Debtors and other transactional advisors, and comments are received and integrated into the working draft.

SUMMARY DESCRIPTION OF SERVICES PERFORMED

13. Set forth below is a brief summary of certain of the matters on which Deloitte Tax provided consultations during the Compensation Period. It is not meant to be a detailed description of all of the work performed. Complete time detail describing the day-to-day services is included in Exhibit C.

14. During the Compensation Period, Deloitte Tax worked to assist the Debtors in the preparation of an IRS ruling request related to the tax consequences of the creation of certain trusts pursuant to a plan of reorganization of the Debtors. The steps taken to prepare this ruling request are set forth above.

EXPENSES

15. Deloitte Tax incurred expenses in the amount of \$55.00 in this Compensation Period.

REQUESTED COMPENSATION SHOULD BE ALLOWED

16. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331 Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

17. The services rendered were reasonable, necessary and appropriate to the administration of the Chapter 11 Cases and related matters and were rendered in order to protect and preserve the Debtors' estates during the pendency of the Chapter 11 Cases.

18. As demonstrated by this Second Interim Fee Application and the exhibits annexed hereto, Deloitte Tax spent its time economically and without unnecessary duplication of effort. In addition, the work conducted was carefully assigned to appropriate professionals, according to the experience and level of knowledge required for each particular task. Accordingly, approval of the compensation sought herein is warranted.

CONCLUSION

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order (i) awarding Deloitte Tax the interim allowance of fees for the Compensation Period in the amount of \$369,592.00 and expenses in the amount of \$55.00, (ii) authorizing and directing the Debtors to pay Deloitte Tax a total amount of fees and expenses in the amount of \$369,647.00, to the extent not previously paid, and (iii) granting such other relief as is just and proper.

Dated: November 15, 2010

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read 'Scott L. Shekell', is written over a horizontal line.

Scott L. Shekell
Partner
Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243

Exhibit A

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)	Case No. 09-50026 (REG)
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**CERTIFICATION OF SCOTT L. SHEKELL IN SUPPORT OF
THE SECOND INTERIM FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDER FOR THE PERIOD
FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

SCOTT L. SHEKELL, deposes and says:

1. I am a partner of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243. I make this certification in support of the attached second interim fee application (the "Fee Application") of Deloitte Tax, dated November 15, 2010 in the above-captioned debtors' (the "Debtors") chapter 11 cases.

2. I make this certification pursuant to the Court's Administrative Order M-389 (the "Administrative Order"), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated April 19, 1995 and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "Guidelines").

3. In compliance with the Administrative Order, I hereby certify that:

- a. I have read the Fee Application;
- b. To the best of my knowledge, information and belief formed after

reasonable inquiry, the fees and disbursements sought in the Fee Application are in substantial compliance with the Administrative Order and the Guidelines.


c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax's clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Fee Application.

e. Deloitte Tax did not submit monthly billing statements with respect to the amounts requested in the Fee Application and has not received any amounts from the Debtors with respect thereto.

f. Copies of the Fee Application were provided to the appropriate parties on the date set for the filing of fee applications by the Court in its order regarding interim compensation procedures.

Dated: November 15, 2010
Detroit, Michigan



Scott L. Shekell

Exhibit B

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of June, 2010 through Septemeber, 2010
Sorted by Project and Professional for Tax Services

Name	Title	Service Line	Hourly Rate	Billable Hours	Total Fees
Preparation and review of private letter ruling					
COLLINS, BRYAN P	Partner/Director	TAX	837	86.1	72,066
DUFFLEY, SEAN P	Senior Manager	TAX	642	123.5	79,287
GAREAU, MATTHEW E	Senior Manager	TAX	642	20.0	12,840
GAREAU, MATTHEW E	Partner/Director	TAX	837	32.3	27,035
HARMAN, HEATHER A	Manager	TAX	557	76.8	42,778
HARMAN, HEATHER A	Senior Manager	TAX	642	100.9	64,778
SHEKELL, SCOTT L	Partner/Director	TAX	723	1.7	1,229
TESTOFF, ROBERT A	Partner/Director	TAX	837	42.0	35,154
WIGGINS, SCOTT B	Manager	TAX	557	15.5	8,634
				<u>498.8</u>	<u>\$ 343,800</u>
Chapter 11 Administration					
ATHANAS, JOHN A	Senior Manager	TAX	595	12.2	7,259
GAREAU, MATTHEW E	Senior Manager	TAX	642	3.5	2,247
HALLETT, KEVIN M	Senior Associate	TAX	425	22.5	9,563
SHEKELL, SCOTT L	Partner/Director	TAX	723	9.3	6,724
				<u>47.5</u>	<u>\$ 25,792</u>
Total hours and amount sought				<u>546.3</u>	<u>\$ 369,592</u>

Exhibit C

Statement by Deloitte Tax LLP Tax Service Providers and Tax Consultants to Motors Liquidation Company For the Months of June, 2010 through September, 2010 Sorted by Day and Professional for Tax Services					
Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
ATHANAS, JOHN A					
JAA	6/3/2010	Discussion regarding Motors Liquidation Company fee application with S. Shekell.	1.0	595	595
JAA	6/4/2010	Review Motors Liquidation Company fee application.	0.5	595	298
JAA	6/23/2010	Review of initial draft of Motors Liquidation Company fee application	1.0	595	595
JAA	6/23/2010	Call with K. Hallett and S. Shekell regarding fee application	1.0	595	595
JAA	6/28/2010	Review of Motors Liquidation Company fee application.	0.5	595	298
JAA	7/7/2010	Review of Motors Liquidation Company fee application.	1.0	595	595
JAA	7/16/2010	Discussion about Motors Liquidation Company fee application with S. Shekell	0.8	595	476
JAA	7/20/2010	Preparing revisions to Motors Liquidation Company fee applications.	0.4	595	238
JAA	7/22/2010	Reviewing Motors Liquidation Company fee application revisions.	0.5	595	298
JAA	7/28/2010	Edit fee application exhibits.	1.1	595	655
JAA	7/28/2010	Revising fee application detail pursuant to fee examiner requirements.	0.6	595	357
JAA	7/28/2010	Conference call with M. Gareau regarding fee application matters.	0.6	595	357
JAA	8/3/2010	Review of Motors Liquidation Company fee application revisions.	1.2	595	714
JAA	8/3/2010	Conference call with S. Shekell and K. Hallett regarding revised fee application.	0.6	595	357
JAA	8/4/2010	Making final edits to revised Motors Liquidation interim fee application.	0.9	595	536
JAA	8/4/2010	Discussions of fee application issues with M. Gareau.	0.5	595	298
			12.2		\$ 7,259
COLLINS, BRYAN P					
BPC	6/4/2010	Ruling process and fee application discussion with M. Gareau.	1.0	837	837
BPC	6/8/2010	Revising ruling request factual section for new term sheet on environmental trust.	1.0	837	837
BPC	6/9/2010	Revising ruling request factual section for new term sheet on environmental trust.	1.0	837	837
BPC	7/8/2010	Conference call with M. Gareau, B. Testoff and H. Harman regarding Environmental Trust Term Sheet.	1.5	837	1,256
BPC	7/12/2010	Meetings with M. Gareau, R. Testoff regarding Private Letter Ruling draft.	1.0	837	837
BPC	7/14/2010	Revising ruling request representation section for new term sheet on environmental trust.	3.0	837	2,511
BPC	7/15/2010	Revising ruling request rulings requested section for new term sheet on environmental trust.	3.5	837	2,930
BPC	7/16/2010	Revising ruling request technical analysis for new term sheet on environmental trust.	1.0	837	837
BPC	7/20/2010	Revising ruling request to reflect changes in the environmental trust term sheet and the introduction of a liquidating trust for the avoidance action.	1.0	837	837
BPC	8/15/2010	Reviewing and revising draft ruling request to reflect changes in the bankruptcy plan, including changes in the description of the plan and the tax consequences of the plan.	3.0	837	2,511
BPC	8/16/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	2.2	837	1,841
BPC	8/16/2010	Discussions with S. Duffley regarding status of ruling request.	0.3	837	251
BPC	8/17/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	2.5	837	2,093
BPC	8/17/2010	Discussions with S. Duffley regarding revisions to draft ruling request.	0.5	837	419
BPC	8/18/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	4.0	837	3,348
BPC	8/19/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.0	837	837
BPC	8/20/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	3.0	837	2,511
BPC	8/22/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	4.5	837	3,767
BPC	8/23/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	5.0	837	4,185
BPC	8/24/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	3.5	837	2,930
BPC	8/25/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.0	837	837
BPC	8/26/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	3.0	837	2,511
BPC	8/27/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.2	837	1,004
BPC	8/27/2010	Discuss Environmental trust language with M. Gareau.	0.7	837	586
BPC	8/30/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.5	837	1,256
BPC	8/31/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	2.0	837	1,674
BPC	9/1/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.0	837	837
BPC	9/3/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	0.5	837	419
BPC	9/9/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.0	837	837
BPC	9/10/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.5	837	1,256
BPC	9/12/2010	Reviewing revised ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	4.0	837	3,348
BPC	9/14/2010	Reviewing revised ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	1.0	837	837
BPC	9/15/2010	Reviewing e-mails from Motors Liquidation Company personnel regarding comments on the ruling request.	2.0	837	1,674
BPC	9/16/2010	Reviewing e-mails from Motors Liquidation Company personnel regarding comments on the ruling request.	1.5	837	1,256
BPC	9/16/2010	Discussions with S. Duffley and M. Gareau regarding draft revisions.	0.5	837	419
BPC	9/17/2010	Reviewing comments regarding Motors Liquidation Company ruling request.	2.0	837	1,674
BPC	9/20/2010	Telephone discussion with M. Goodman, S. Golding from Well regarding changes to the bankruptcy plan for purposes of modifying draft ruling request.	1.7	837	1,423
BPC	9/20/2010	Debriefing with S. Duffley regarding next steps.	0.3	837	251
BPC	9/21/2010	Reviewing modifications to bankruptcy plan, environmental trust documents and attachments to be submitted with Motors Liquidation Company ruling request.	2.5	837	2,093
BPC	9/22/2010	Revising Motors Liquidation Company ruling request to reflect the transfer of the New GM Securities to the GUC Trust.	0.9	837	753
BPC	9/22/2010	Revising ruling request to reflect inclusion of claims reserve in the avoidance action trust.	0.3	837	251
BPC	9/22/2010	Revising ruling request technical discussion with respect to claims reserve in the avoidance action trust.	0.5	837	419
BPC	9/22/2010	Reviewed and revised draft ruling request with S. Duffley, M. Gareau, H. Harman and S. Wiggins.	4.8	837	4,018
BPC	9/23/2010	Revising ruling request technical analysis to include treatment of claims reserve in the avoidance action trust.	0.7	837	586
BPC	9/23/2010	Communication with Motors Liquidation Company regarding need for filing fee check and power of attorney for ruling request.	0.3	837	251
BPC	9/24/2010	Discussion with S. Duffley with respect to treatment of GUC Trust ownership.	0.5	837	419

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
BPC	9/28/2010	Revising factual description of bankruptcy plan to reflect changes on the avoidance action trust	0.5	837	419
BPC	9/29/2010	Reviewing and revising ruling request with respect to tax analysis of momentary ownership of New GM securities by GUC Trust prior to transfer to Allowed General Unsecured Claimholders.	2.7	837	2,260
BPC	9/29/2010	Conference call with S. Duffley, H. Harman, M. Goodman & J. Pae regarding Weil comments on draft.	1.0	837	837
BPC	9/30/2010	Reviewing revisions to ruling request draft relating to the claims reserve within the Avoidance Action Trust.	1.5	837	1,256
			<u>86.1</u>		<u>\$ 72,066</u>
DUFFLEY, SEAN P					
SPD	7/8/2010	Reviewed updated Motors Liquidation Company term sheet.	0.6	642	385
SPD	7/9/2010	Revise factual background of draft ruling request.	6.5	642	4,173
SPD	7/11/2010	Revise facts and representations of draft ruling request.	3.2	642	2,054
SPD	7/12/2010	Update legal discussion of draft ruling request.	5.3	642	3,403
SPD	7/14/2010	Revise legal discussion of draft request to reflect changes to factual background	5.0	642	3,210
SPD	7/15/2010	Revising Motors Liquidation Company draft ruling request.	1.5	642	963
SPD	7/19/2010	Revising Motors Liquidation Company draft ruling request.	1.8	642	1,156
SPD	7/20/2010	Revise sub C discussion in draft ruling request.	3.7	642	2,375
SPD	7/21/2010	Researching liquidating trusts in regard to Motors Liquidation Company ruling request.	1.4	642	899
SPD	7/22/2010	Research Rev. Proc. 82-58 and draft legal discussion of liquidating trusts	4.3	642	2,761
SPD	7/26/2010	Drafting comments to Motors Liquidation Company ruling request regarding liquidation of trusts.	3.8	642	2,440
SPD	7/26/2010	Research authorities on liquidating trusts and revising draft legal discussion	1.8	642	1,156
SPD	7/27/2010	Researching liquidating trusts in regard to Motors Liquidation Company ruling request.	3.5	642	2,247
SPD	7/27/2010	Revising Motors Liquidation Company draft ruling request.	3.2	642	2,054
SPD	7/28/2010	Update research on DOFs and liquidating trusts.	2.2	642	1,412
SPD	7/28/2010	Revising Motors Liquidation Company draft ruling request.	1.8	642	1,156
SPD	7/29/2010	Researching liquidating trusts in regard to Motors Liquidation Company ruling request.	3.2	642	2,054
SPD	7/29/2010	Revise draft ruling request to reflect additional comments.	2.1	642	1,348
SPD	7/30/2010	Revising Motors Liquidation Company draft ruling request.	3.2	642	2,054
SPD	8/16/2010	Revising Motors Liquidation Company draft ruling request.	4.8	642	3,082
SPD	8/16/2010	Reviewing and analyzing Disclosure Statement related to Motors Liquidation Company ruling request.	2.0	642	1,284
SPD	8/16/2010	Researching liquidating trusts in regard to Motors Liquidation Company ruling request.	1.5	642	963
SPD	8/16/2010	Discussions with B. Collins regarding status of ruling request.	0.3	642	193
SPD	8/17/2010	Revising Motors Liquidation Company draft ruling request.	5.4	642	3,467
SPD	8/17/2010	Reviewing and analyzing Disclosure Statement related to Motors Liquidation Company ruling request.	3.3	642	2,119
SPD	8/17/2010	Discussion with B. Collins regarding revisions to draft ruling request.	0.5	642	321
SPD	8/17/2010	Discussions with H. Harman regarding revisions to draft ruling request.	0.5	642	321
SPD	8/19/2010	Updating Subsection C analysis in Motors Liquidation Company draft ruling request.	1.5	642	963
SPD	8/23/2010	Revising draft ruling request analysis of DOFs, liquidating trusts, & sub C consequences.	7.3	642	4,687
SPD	8/23/2010	Update research on DOFs liquidating trusts.	3.6	642	2,311
SPD	8/23/2010	Discussions with M. Gareau regarding ruling request status & comments on draft.	0.7	642	449
SPD	8/24/2010	Revising Subsection C analysis of draft ruling request.	2.2	642	1,412
SPD	8/30/2010	Reviewing updated Plan and Disclosure documents.	2.2	642	1,412
SPD	9/16/2010	Revise draft ruling request to reflect comments from B. Collins.	2.5	642	1,605
SPD	9/16/2010	Discussions with B. Collins and M. Gareau regarding draft revisions.	0.5	642	321
SPD	9/17/2010	Revising Subsection C analysis of draft ruling request.	2.8	642	1,798
SPD	9/20/2010	Revise draft ruling request to incorporate comments from R. Zablocki, S. Goldring, M. Goodman & J. Park.	5.5	642	3,531
SPD	9/20/2010	Conference call with M. Goodman, S. Goldring from Weil regarding draft status and remaining issues.	1.5	642	963
SPD	9/20/2010	Debriefing with B. Collins regarding next steps.	0.3	642	193
SPD	9/20/2010	Discussion with H. Harman regarding draft status.	0.2	642	128
SPD	9/21/2010	Review draft Motors Liquidation Company ruling request to reflect additional comments.	3.5	642	2,247
SPD	9/21/2010	Review updated draft with M. Gareau.	0.5	642	321
SPD	9/21/2010	Discuss preparations of exhibits and appendices for ruling request with M. Gareau and S. Wiggins.	0.3	642	193
SPD	9/22/2010	Reviewed and revised draft ruling request with B. Collins, M. Gareau, H. Harman and S. Wiggins.	4.8	642	3,082
SPD	9/24/2010	Discussion with B. Collins with respect to treatment of GUC Trust ownership.	0.5	642	321
SPD	9/24/2010	Review M. Goodman's comments against current and prior drafts.	0.7	642	449
SPD	9/28/2010	Discuss exhibits for ruling request with S. Wiggins.	0.2	642	128
SPD	9/29/2010	Revise Motors Liquidation Company draft ruling request to reflect latest comments.	2.3	642	1,477
SPD	9/29/2010	Conference call with B. Collins, H. Harman, M. Goodman & J. Pae regarding Weil comments on draft.	1.0	642	642
SPD	9/29/2010	Follow up discussion with S. Wiggins regarding status of procedural items for ruling request.	0.2	642	128
SPD	9/30/2010	Reviewed and discussed additional comments from client with H. Harman and M. Gareau.	2.3	642	1,477
			<u>123.5</u>		<u>\$ 79,287</u>
GAREAU, MATTHEW E					
MEG	6/3/2010	Review of MLC fee application	0.5	642	321
MEG	6/4/2010	Ruling process and fee application discussion with B. Collins.	1.0	642	642
MEG	6/4/2010	Motors Liquidation Company fee application edits	1.0	642	642
MEG	6/8/2010	Revise fee application for Motors Liquidation Company.	1.0	642	642
MEG	6/9/2010	Call with B. Testoff regarding Motors Liquidation Company ruling request.	1.0	642	642
MEG	7/8/2010	Conference call with B. Collins, B. Testoff, H. Harman regarding Environmental Trust Term Sheet.	1.5	642	963
MEG	7/12/2010	Meetings with R. Testoff, B. Collins regarding Private Letter Ruling draft.	1.0	642	642
MEG	7/12/2010	Reviewing Private Letter Ruling draft regarding Motors Liquidation Company.	0.5	642	321
MEG	7/13/2010	Reviewing and revising Motors Liquidation Company Private Letter Ruling Request.	1.5	642	963
MEG	7/14/2010	Preparing and reviewing Private Letter Ruling request part 2.	3.0	642	1,926
MEG	7/15/2010	Reviewing fact changes to Motors Liquidation Company Private Letter Ruling Request.	2.0	642	1,284
MEG	7/28/2010	Conference Call with J. Athanas regarding fee application matters.	0.6	642	385
MEG	8/4/2010	Discussed fee application issues with J. Athanas.	0.5	642	321
MEG	8/19/2010	Reviewed draft disclosure statement for discussion regarding treatment of cancellation of debt income.	0.8	642	514
MEG	8/20/2010	Reviewed edits to facts section of Motors Liquidation Company draft ruling request.	1.6	642	1,027
MEG	8/21/2010	Reviewed and edited technical analysis in ruling request regarding reorganization consequences.	2.8	642	1,798
MEG	8/21/2010	Reviewed and edited technical analysis in ruling request regarding disputed ownership fund.	1.9	642	1,220
MEG	8/21/2010	Reviewed and edited technical analysis in ruling request regarding liquidating trust	1.3	642	835
MEG	8/23/2010	Discussions with B. Collins regarding ruling request status & comments on draft.	0.7	837	586
MEG	8/23/2010	Reviewed and edited discussion of bankruptcy plan in ruling request	3.0	837	2,511
MEG	8/23/2010	Reviewed and edited technical analysis of liquidating trust and DOF in ruling request.	3.4	837	2,846
MEG	8/24/2010	Review and edit ruling request for updates to plan and disclosure statement.	2.7	837	2,260
MEG	8/24/2010	Edit and revise requested rulings and technical analysis sections of ruling request	1.8	837	1,507
MEG	8/25/2010	Updated PLR request to circulate to client.	0.5	837	419
MEG	8/27/2010	Discuss Environmental trust language with B. Collins.	0.7	837	586
MEG	8/30/2010	Motors Liquidation Company conference call with R. Testoff and H. Harman regarding trust terms.	0.8	837	670
MEG	9/1/2010	Conference call with M. Goodman from Weil, R. Zablocki Motors Liquidation Company, Plante Moran regarding state OIP loan issue.	0.9	837	753
MEG	9/10/2010	Reviewed and revised representations and requested rulings in PLR request to take into account updated facts.	0.9	837	753
MEG	9/16/2010	Reviewed Private Letter Ruling request.	1.1	837	921
MEG	9/16/2010	Discussions with B. Collins and S. Duffley regarding draft revisions.	0.5	837	419

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
MEG	9/17/2010	Update PLR request for comments received from M. Goodman and S. Goldring, JoonDeom Pae from Weil	1.2	837	1,004
MEG	9/20/2010	Talk with M. Goodman, S. Goldring & J. Pae from Weil and R. Zablocki and J. Seltzer from Motors Liquidation Company regarding PLR request.	1.6	837	1,339
MEG	9/20/2010	Preparing POA and Pilzury statistics.	0.6	837	502
MEG	9/21/2010	Review updated draft with S. Duffley.	0.5	837	419
MEG	9/21/2010	Discuss preparations of exhibits and appendices for ruling request with S. Duffley and S. Wiggins.	0.3	837	251
MEG	9/21/2010	Updating Private Letter Ruling Request regarding Motors Liquidation Company.	0.3	837	251
MEG	9/22/2010	Reviewed and revised draft ruling request with B. Collins, S. Duffley, H. Harman and S. Wiggins.	4.8	837	4,018
MEG	9/22/2010	Reviewed and edited facts received from M. Goodman & S. Goldring from Weil and R. Zablocki and J. Seltzer from Motors Liquidation Company.	0.6	837	460
MEG	9/22/2010	Revised and edited PLR request for comments received from M. Goodman and S. Goldring from Weil and R. Zablocki and J. Seltzer from Motors Liquidation Company.	0.6	837	460
MEG	9/22/2010	Review and edit Rulings and technical analysis.	0.6	837	460
MEG	9/22/2010	Review and edit reps, rulings and technical representations.	0.6	837	460
MEG	9/29/2010	Conference call with M. Goodman, J. Pae & S. Goldring from Weil regarding Private Letter Ruling comments.	1.5	837	1,256
MEG	9/30/2010	Reviewed and discussed additional comments from client with H. Harman and S. Duffley.	2.3	837	1,925
			<u>55.8</u>		<u>\$ 42,122</u>
HALLETT, KEVIN MICHAEL					
KMH	6/23/2010	Call with J. Athanas and S. Shekell regarding fee application.	1.0	425	425
KMH	6/24/2010	Prepare fee application for Motors Liquidation Company for April through June.	4.0	425	1,700
KMH	6/28/2010	Update Motors Liquidation Company fee application.	1.5	425	638
KMH	6/29/2010	Update Motors Liquidation Company fee application.	0.8	425	340
KMH	7/8/2010	Revise fee application of Motors Liquidation Company for court submission.	1.0	425	425
KMH	7/16/2010	Updating Motors Liquidation Company fee application.	0.5	425	213
KMH	7/20/2010	Revise Motors Liquidation Company fee application.	0.2	425	85
KMH	7/21/2010	Revise Motors Liquidation Company fee application based on comments received from fee examiner.	5.5	425	2,338
KMH	7/22/2010	Updating Motors Liquidation Company fee application pursuant to discussions with team.	3.0	425	1,275
KMH	7/26/2010	Motors Liquidation Company revisions to fee application.	0.5	425	213
KMH	7/28/2010	Update to Motors Liquidation Company fee application for comments received.	3.5	425	1,488
KMH	8/3/2010	Conference call with J. Athanas and S. Shekell regarding revised fee application.	0.6	425	255
KMH	8/6/2010	Updating Motors Liquidation Company fee application based on comments received.	0.4	425	170
			<u>22.5</u>		<u>\$ 9,563</u>
HARMAN, HEATHER A					
HAH	7/8/2010	Conference call with B. Collins, B. Testoff, M. Gareau regarding Environmental Trust Term Sheet.	1.5	557	836
HAH	7/8/2010	Updating ruling request to reflect new term sheet for environmental trust.	0.5	557	279
HAH	7/13/2010	Updating ruling request to reflect new term sheet for environmental trust.	2.5	557	1,393
HAH	7/16/2010	Revising Motors Liquidation Company draft ruling request.	2.5	557	1,393
HAH	7/17/2010	Drafting QSF Portion of Private Letter Ruling.	7.0	557	3,899
HAH	7/19/2010	Drafting QSF Portion of Private Letter Ruling.	9.5	557	5,292
HAH	8/12/2010	Review of new liquidation plan and disclosure statement documents.	0.5	557	279
HAH	8/14/2010	Review and summarize all relevant changes to the asbestos trust and environmental trust contained in new version of liquidation plan and disclosure statement documents.	5.0	557	2,785
HAH	8/16/2010	Review Consent Decree Re Asbestos Trust and Environmental Trust	2.0	557	1,114
HAH	8/17/2010	Research the facts for use in the ruling related to the disclosure statement and liquidation plan.	5.7	557	3,175
HAH	8/17/2010	Revised the facts section of the ruling related to the disclosure statement and liquidation plan	7.3	557	4,068
HAH	8/17/2010	Discussions with S. Duffley regarding revisions to draft ruling request.	0.5	557	279
HAH	8/18/2010	Revisions to Motors Liquidation Company ruling request.	7.0	557	3,899
HAH	8/19/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	7.0	557	3,899
HAH	8/20/2010	Revisions to ruling request for updated version of environmental trust agreement documents	5.3	557	2,952
HAH	8/20/2010	Review updated environmental trust agreement documents against liquidation plan to identify differences in proposed terms	2.2	557	1,225
HAH	8/21/2010	Revised technical analysis in ruling request regarding reorganization consequences.	2.7	557	1,504
HAH	8/21/2010	Revised technical analysis in ruling request regarding disputed ownership fund.	3.2	557	1,782
HAH	8/21/2010	Revised technical analysis in ruling request regarding liquidating trust.	4.9	557	2,729
HAH	8/22/2010	Updated Private Letter Ruling for Consent Agreement.	1.0	642	642
HAH	8/23/2010	Incorporation of changes from all reviewers for the facts section of ruling.	4.8	642	3,082
HAH	8/23/2010	Review new bankruptcy and trust documents	7.2	642	4,622
HAH	8/24/2010	Revisions to facts section of Motors Liquidation Company ruling request.	1.5	642	963
HAH	8/25/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	0.5	642	321
HAH	8/27/2010	Review Environmental trust language provided by M. Goodman	2.5	642	1,605
HAH	8/29/2010	Revise ruling request for comments received from B. Collins	0.5	642	321
HAH	8/30/2010	Motors Liquidation Company conference call with R. Testoff and M. Gareau regarding trust terms.	0.8	642	514
HAH	8/30/2010	Revisions to fact section for updates to plan docs and review of new environmental trust agreement.	8.7	642	5,585
HAH	8/31/2010	Revised environmental trust documents.	1.0	642	642
HAH	9/1/2010	Review liquidation plan and disclosure statement documents filed with bankruptcy court	3.0	642	1,926
HAH	9/2/2010	Review liquidation plan and disclosure statement documents filed with bankruptcy court	3.4	642	2,183
HAH	9/2/2010	Review updated draft of environmental trust agreements	1.2	642	770
HAH	9/2/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	4.2	642	2,698
HAH	9/2/2010	Revise ruling request to reflect revised terms contained in updated environmental trust agreements	2.7	642	1,733
HAH	9/3/2010	Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental trust and asbestos trust.	7.0	642	4,494
HAH	9/7/2010	Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental trust and asbestos trust.	2.5	642	1,605
HAH	9/13/2010	Revise ruling request for comments received from M. Gareau and B. Collins	1.7	642	1,091
HAH	9/13/2010	Prepare copy of ruling request for circulation to Weil and Motors Liquidation Company	0.3	642	193
HAH	9/20/2010	Discussion with S. Duffley regarding draft status.	0.2	642	128
HAH	9/20/2010	Revisions to Motors Liquidation Company ruling request.	6.7	642	4,301
HAH	9/20/2010	Review of new environmental trust documents.	3.2	642	2,054
HAH	9/21/2010	Revise ruling request to reflect changes in the bankruptcy plan including addition of liquidating trust for avoidance action, changes to terms of environmental trust, asbestos trust, and GUC Trust.	5.2	642	3,338
HAH	9/21/2010	Reviewing modifications to bankruptcy plan, environmental trust documents and attachments to be submitted with Motors Liquidation Company ruling request.	5.5	642	3,531
HAH	9/22/2010	Reviewed and revised draft ruling request with B. Collins, S. Duffley, M. Gareau and S. Wiggins.	4.8	642	3,082
HAH	9/22/2010	Questions regarding environmental priority order sites and revisions to Motors Liquidation Company ruling request.	4.8	642	3,082
HAH	9/23/2010	Research related to the preamble to 468B-9 regs.	0.5	642	321
HAH	9/24/2010	Review M. Goodman's comments against current and prior drafts.	1.0	642	642
HAH	9/27/2010	Revise ruling to reflect comments received from M. Goodman	1.0	642	642
HAH	9/28/2010	Revising factual description of bankruptcy plan to reflect changes on the avoidance action trust	2.0	642	1,284

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
HAH	9/29/2010	Conference call with B. Collins, S. Duffley, M. Goodman & J. Pae regarding Weil comments on draft.	1.0	642	642
HAH	9/29/2010	Revise ruling to reflect comments from Weil	2.5	642	1,605
HAH	9/29/2010	Conference call with R. Testoff regarding Weil comments on draft.	0.5	642	321
HAH	9/30/2010	Reviewed and discussed additional comments from client with M. Gareau and S. Duffley.	2.3	642	1,477
HAH	9/30/2010	Revise ruling to reflect comments from Motors Liquidation Company	5.2	642	3,338
			<u>177.7</u>		<u>\$ 107,555</u>
SHEKELL, SCOTT L					
SLS	6/3/2010	Discussion regarding Motors Liquidation Company fee application with J. Athanas.	1.0	723	723
SLS	6/3/2010	Fee application review	0.3	723	217
SLS	6/22/2010	Motors Liquidation Company fee application review.	0.8	723	578
SLS	6/23/2010	Call with J. Athanas and K. Hallett regarding fee application.	1.0	723	723
SLS	6/23/2010	Review of Motors Liquidation Company fee application.	0.5	723	362
SLS	6/29/2010	Review of final fee application.	0.5	723	362
SLS	6/30/2010	Review and execution of final fee application.	0.5	723	362
SLS	7/15/2010	Preparing Motors Liquidation Company billing letter.	0.6	723	434
SLS	7/16/2010	Discussion about Motors Liquidation Company fee application with J. Athanas	0.8	723	578
SLS	7/23/2010	Review of Motors Liquidation Company fee application	0.5	723	362
SLS	7/26/2010	Motors Liquidation Company fee application review.	0.5	723	362
SLS	7/27/2010	Modify Motors Liquidation Company fee application	1.0	723	723
		Read and reviewed email from the fee examiner regarding the Motors Liquidation Company fee			
SLS	7/30/2010	application process.	0.7	723	506
SLS	8/3/2010	Conference call with J. Athanas and K. Hallett regarding revised fee application.	0.6	723	434
SLS	8/4/2010	Review of attachments to revised fee application.	1.2	723	868
SLS	8/4/2010	Review revisions of revised Motors Liquidation Company fee application.	0.5	723	362
			<u>11.0</u>		<u>\$ 7,953</u>
TESTOFF, ROBERT A					
RAT	6/8/2010	Revising ruling request for new term sheet on environmental trust.	1.0	837	837
RAT	6/9/2010	Call with M. Gareau regarding Motors Liquidation Company ruling request.	1.0	837	837
RAT	7/8/2010	Conference call with B. Collins, B. Testoff and M. Gareau regarding Environmental Trust Term Sheet.	1.5	837	1,256
RAT	7/12/2010	Meetings with M. Gareau, B. Collins regarding Private Letter Ruling draft.	1.0	837	837
RAT	7/16/2010	Drafting QSF Portion of Private Letter Ruling.	2.0	837	1,674
RAT	7/17/2010	Drafting QSF Portion of Private Letter Ruling.	3.0	837	2,511
RAT	7/18/2010	Drafting QSF Portion of Private Letter Ruling.	4.0	837	3,348
RAT	7/19/2010	Drafting QSF Portion of Private Letter Ruling.	6.0	837	5,022
RAT	8/16/2010	Review Consent Decree Re Asbestos Trust and Environmental Trust	1.5	837	1,256
		Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental			
RAT	8/22/2010	trust and asbestos trust.	4.0	837	3,348
		Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental			
RAT	8/23/2010	trust and asbestos trust.	1.5	837	1,256
RAT	8/30/2010	Motors Liquidation Company conference call with H. Harman and M. Gareau regarding trust terms.	0.8	837	670
		Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental			
RAT	8/30/2010	trust and asbestos trust.	0.7	837	586
		Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental			
RAT	9/6/2010	trust and asbestos trust.	4.0	837	3,348
		Revise ruling request to reflect changes in the bankruptcy plan for changes to terms of environmental			
RAT	9/7/2010	trust and asbestos trust.	1.0	837	837
		Revisions to Motors Liquidation Company ruling request and review of new environmental trust			
RAT	9/20/2010	documents.	3.0	837	2,511
		Reviewing modifications to bankruptcy plan, environmental trust documents and attachments to be			
RAT	9/21/2010	submitted with Motors Liquidation Company ruling request.	5.5	837	4,604
RAT	9/29/2010	Conference call with H. Harman regarding Weil comments on draft	0.5	837	419
			<u>42.0</u>		<u>\$ 35,154</u>
WIGGINS, SCOTT BRUMBY					
SBW	9/20/2010	Preparation of exhibits and appendices for Motors Liquidation Company ruling request.	1.0	557	557
SBW	9/21/2010	Discuss preparations of exhibits and appendices for ruling request with S. Duffley and M. Gareau	0.3	557	167
SBW	9/21/2010	Preparation of exhibits and appendices for Motors Liquidation Company ruling request.	2.7	557	1,504
SBW	9/22/2010	Reviewed and revised draft ruling request with B. Collins, S. Duffley, H. Harman and M. Gareau.	4.8	557	2,674
SBW	9/22/2010	Preparation of exhibits and appendices for Motors Liquidation Company ruling request.	0.7	557	390
SBW	9/23/2010	Preparation of exhibits and appendices for Motors Liquidation Company ruling request.	0.5	557	279
SBW	9/28/2010	Discuss exhibits for ruling request with S. Duffley.	0.2	557	111
SBW	9/28/2010	Preparation of exhibits and appendices for Motors Liquidation Company ruling request.	2.3	557	1,281
SBW	9/29/2010	Ruling Request Rev Proc 2010-1 checklist.	1.2	557	668
SBW	9/29/2010	Assembly of and preparation of additional exhibits related to Motors Liquidation Company ruling request.	1.1	557	613
SBW	9/29/2010	Follow up discussion with S. Duffley regarding status of procedural items for ruling request.	0.2	557	111
SBW	9/30/2010	Ruling request analysis regarding filing timeline and updated exhibits.	0.5	557	279
			<u>15.5</u>		<u>\$ 8,634</u>
Total hours and amount sought			<u>546.3</u>		<u>\$ 369,592</u>

Exhibit D

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of June, 2010 through Septemeber, 2010
Expenses

Category	Date	Amount	Person	Description
Travel & Meal Expenses	9/18/2010	55	COLLINS, BRYAN P	Dinner for B. Collins, M. Gareau and S. Duffley.
		<u>\$ 55</u>		
		\$ 55	Total expenses and amount sought	